

Appendix

SUMMARY OF APPENDIX ITEMS

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EXPLANATION OF OBJECT CODES

The following table lists often used object-of-expenditures codes, the account title for each code, and provides examples of typical expenditures.

<u>ACCOUNT</u>	<u>TYPICAL EXPENDITURES</u>
<u>PERSONAL SERVICES</u>	
110 Salaries and Wages	Salaries and wages paid to City employees.
121 Employee Benefits	Social Security, Employee Retirement, Workers & Unemployment Compensation, Health Insurance, and Group Life Insurance. (Police and Fire Rate -- 38.00 percent) (Non-commission Rate -- 29.35 percent)
<u>CONTRACTUAL SERVICES</u>	
210 Utilities	General utilities.
211 Electricity	Electricity service.
212 Natural Gas	Natural gas service.
213 Water	Water service.
214 Trash/Dump Fees	Trash pickup service, landfill charges.
220 Communications	Telephone costs, long distance, pagers.
230 Transportation	Out-of-city conferences, seminars, meetings and other City business travel.
231 Transportation	In-city employee mileage, City Commissioner/department head car allowance.
240 Advertising	Legal publications.
250 Insurance	Vehicle liability, building and contents.
260 Dues and Subscriptions	Books, periodicals, professional memberships.
270 Professional Services	Consultant fees, independent audit expense, temporary office services.
291 Office Automation	Office automation charges (IBM 5520 System).
292 Data Processing	Data processing charges (Sedgwick County mainframe computer).
293 CMF Rental	Central Maintenance Facility rental.
294 Motor Pool Rental	Equipment Motor Pool rental, Official Motor Pool rental.
295 Other Contractual Services	Miscellaneous contractals.

(Continued on next page)

EXPLANATION OF OBJECT CODES (CONT'D)

<u>ACCOUNT</u>	<u>TYPICAL EXPENDITURES</u>
<u>COMMODITIES</u>	
310 Office Supplies	Paper, pencils, pens, photocopy expense, printing expense, postage.
320 Clothing and Linen	Uniforms, cleaning rags, safety equipment.
330 Food, Drugs & Chemicals	Ice for field operations, first aid kits, poison ivy treatment, food.
340 Operating Supplies--Bldgs.	Custodial supplies, sand.
350 Repair Parts--Bldgs. & Imprvmts.	Paint, asphalt, concrete, gravel.
360 Operating Supplies--Equipment	Motor fuel, lubricants.
370 Repair Parts--Equipment	Minor repair parts, vehicle and equipment parts.
380 Operating Supplies--Construction	Survey supplies.
390 Minor Apparatus and Tools	Hand tools.
395 Other Commodities	Slides, film, book jackets.
<u>CAPITAL OUTLAY</u>	
420 Buildings	Fire Department buildings.
430 Repairs Other Than Buildings	Traffic signal devices.
440 Office Equipment	Typewriters, chairs, desks, calculators, filing cabinets, personal computer equipment.
450 Vehicular Equipment	Automobiles, trucks.
460 Operating Equipment	Chain saws, compressors, mowers, radios, cameras.
470 Other Capital Outlay	Library books, films.
<u>OTHER</u>	
540 Transfer to Special Funds	Transfers to other funds (e.g., from operating funds to health insurance trust fund).
550 Administrative Charges	Charges for central administrative services (purchasing, accounting, personnel, etc.).
900 Miscellaneous Items	Cowtown, Chamber of Commerce, PTI, KMWU/Channel 2, National League of Cities, reserve accounts, other miscellaneous.

1 9 8 6 B U D G E T R E V E N U E S --- A L L F U N D S

	* * LOCAL TANGIBLE PROP TAX	PROPERTY DELINQNT TANGIBLE	TAXES * * SUBTOTAL	MOTOR VEHICLE TAX	LOCAL SALES TAX	FRANCHISE FEES	INTANG PROPTY	SPECIAL ASSNTS
OPERATING FUNDS								
General	4,163,223	250,000	4,413,223	2,017,278	23,000,000	16,966,000	242,000	95,000
PLAM	6,217,663	141,000	6,358,663	1,207,233	--	--	--	--
Forestry	--	--	--	--	--	--	--	--
Flood Control	284,983	8,000	292,983	58,040	--	--	--	--
Transit (MTA)	955,417	20,000	975,417	120,505	--	--	--	--
Noxious Weeds	53,585	800	54,385	9,651	--	--	--	--
Total—Operating	11,674,871	419,800	12,094,671	3,412,707	23,000,000	16,966,000	242,000	95,000
MISCELLANEOUS FUNDS								
Retirement	2,458,372	40,000	2,498,372	441,173	--	--	--	--
Social Security	1,241,926	29,000	1,270,926	253,266	--	--	--	--
P&F Pension	4,416,032	111,000	4,527,032	864,815	--	--	--	--
Worker & Unemp Comp	491,166	10,000	501,166	130,207	--	--	--	--
Tort Liability	306,357	6,000	312,357	58,720	--	--	--	--
Total—Misc.	8,913,853	196,000	9,109,853	1,748,181	--	--	--	--
DEBT FUNDS								
General Debt & Int	10,873,134	250,000	11,123,134	2,030,345	--	--	--	15,400,000
PBC	322,739	8,000	330,739	66,039	--	--	--	--
Total—Debt	11,195,873	258,000	11,453,873	2,104,384	--	--	--	15,400,000
SPECIAL FUNDS								
Spcl Alcohol Progrms	--	--	--	--	--	--	--	--
Convention & Tourism	--	--	--	--	--	--	--	--
Gas Tax	--	--	--	--	--	--	--	--
CID	--	--	--	--	--	--	--	--
Landfill	--	--	--	--	--	--	--	--
Total—Special	--	--	--	--	--	--	--	--
UTILITY FUNDS								
Water Utility	--	--	--	--	--	--	--	--
Sewer Utility	--	--	--	--	--	--	--	--
Airport	--	--	--	--	--	--	--	--
Golf Course	--	--	--	--	--	--	--	--
Total—Utility	--	--	--	--	--	--	--	--
TOTAL—ALL FUNDS	31,784,597	873,800	32,658,397	7,265,272	23,000,000	16,966,000	242,000	15,495,000

NOTE: Totals shown for utility funds are total fund expenditures, and do not include budgeted December 31 cash balances, in order to allow direct comparison with other funds in which ending cash balances cannot be budgeted.

1986 BUDGET REVENUES --- ALL FUNDS

OTHER	SUBTOTAL	RETAIL SALES TAX (RESIDUE)	INTEREST EARNINGS	OTHERS	SUBTOTAL	FEDERAL REVENUE SHARING	UNENCLBRD CASH 1 JAN	UTILITY REVENUES	TOTAL
153,000	490,000	1,567,245	850,000	9,045,870	11,463,115	1,387,500	1,091,737	—	60,828,853
29,000	29,000	300,977	193,000	1,816,610	2,310,587	600,000	421,644	—	10,927,127
—	—	—	—	—	—	—	—	—	0
1,600	1,600	14,836	11,000	—	25,836	—	55,240	—	433,699
5,000	5,000	30,805	47,000	60,000	137,805	—	310,962	—	1,549,689
250	250	—	2,000	15,000	17,000	—	4,397	—	85,683
188,850	525,850	1,913,863	1,103,000	10,937,480	13,954,343	1,987,500	1,883,980	—	73,825,051
10,000	10,000	—	95,000	—	95,000	—	218,859	—	3,263,404
6,000	6,000	—	45,000	—	45,000	—	145,169	—	1,720,361
22,000	22,000	—	160,000	—	160,000	—	434,734	—	6,008,581
2,000	2,000	—	19,000	—	19,000	—	54,554	—	706,927
1,000	1,000	—	10,000	—	10,000	—	17,923	—	400,000
41,000	41,000	—	329,000	—	329,000	—	871,239	—	12,099,273
55,000	15,455,000	—	1,000,000	2,030,816	3,030,816	—	1,711,175	—	33,358,470
2,000	2,000	—	7,500	—	7,500	—	23,722	—	430,000
57,000	15,457,000	—	1,007,500	2,030,816	3,030,316	—	1,734,897	—	33,788,470
—	—	—	—	625,000	625,000	—	27,280	—	652,280
1,852,197	1,852,197	—	10,000	—	10,000	—	73,623	—	1,935,820
—	—	—	—	8,148,000	8,148,000	—	200,555	—	8,348,555
—	—	—	7,000	2,423,951	2,430,951	—	0	—	2,430,951
—	—	—	8,000	475,000	483,000	—	136,149	—	619,149
1,852,197	1,852,197	—	25,000	11,671,951	11,696,951	—	437,607	—	13,986,755
—	—	—	—	—	—	—	—	22,280,642	22,280,642
—	—	—	—	—	—	—	—	10,700,559	10,700,559
—	—	—	—	—	—	—	—	10,808,566	10,808,566
—	—	—	—	—	—	—	—	1,091,393	1,091,393
—	—	—	—	—	—	—	—	44,881,160	44,881,160
2,139,047	17,876,047	1,913,863	2,464,500	24,640,247	29,018,610	1,987,500	4,927,723	44,881,160	178,580,709

LISTING OF FUND NUMBERS AND FUND TITLES

110	General Fund
115	Park/Library/Art Museum (PLAM) Fund
125	Flood Control Maintenance Fund
130	Forestry Fund
135	Noxious Weeds Eradication Fund
140	Transit System Fund
210	City Hall Fund
225	Employees Retirement Compensation Fund
230	Employees Social Security Contribution Fund
250	Police and Fire Pensions Contribution Fund
260	Workers and Unemployment Compensation Fund
270	Special City Highway Gas Tax Fund
275	Tourism and Convention Promotion Fund
276	Tort Liability Fund
277	Special Alcohol Programs Fund
278	Special Parks and Recreation Fund
280	Revenue Sharing Fund
285	Landfill Fund
290	Central Inspection Fund
330	Debt Service Fund
422	Fire Improvements Fund
448	Main Extension Construction Fund
455	Park Bond Construction Fund
460	Public Improvements Construction Fund
468	Sewer Construction Fund
470	Sidewalk Construction Fund
472	Street Improvements Fund
475	Local Sales Tax Capital Improvement Projects Fund
501	Mid-Continent Airport Bond Construction Fund
502	Mid-Continent Airport Construction Fund
504	Airport Operations Fund
505	Jabara Airport Operations Fund
506	Jabara Airport Bond Construction Fund
532	Golf Revenue Bonds-Construction Fund
533	Golf Revenue Bond Maintenance Reserve Fund
534	Golf Revenue Bond Operations Fund
535	Golf Revenue Bond Reserve Fund
536	Park-Principal and Interest Fund
542	Sewer Utility Construction Fund
550	MTA Capital Project KS-05-0004 Fund
551	KS-03-4001 (MTA) Fund
552	MTA Transportation Brokerage Project Fund
553	Metropolitan Transit Authority Bonds Interest Fund
554	KS-90-0002 (MTA) Fund
555	MTA Capital Grant KS-05-0009 Fund
556	Metropolitan Transit Authority Operations Fund
557	MTA Capital Project KS-05-0018 Fund
568	Public Building Commission Crestview Fund
570	PBC - WSU Land and Facilities Acquisition Fund
576	Sewer Utility Fund
583	Excess Use Charge Fund
584	Water Utility-Bond Reserve Account Fund
585	Water Utility-Bond Service Account Fund
587	Water Utility-Improvement Fund

LISTING OF FUND NUMBERS AND FUND TITLES

589	Water Utility Operations Fund
592	Water Utility-Replacement Fund
594	Water Utility-Special Construction Fund
595	1981 Water Utility Bond Issue Fund
610	Data Processing/Office Automation Fund
618	Equipment Motor Pool Fund
648	Central Maintenance Services Fund
658	Official Motor Pool Fund
661	Park Working Capital Fund
670	Telecommunications Fund
675	Stationery Stores Fund
701	CATV Operational Fund
703	Planning and Building Fund
707	City-County Emergency Communications Fund
708	City-County Flood Control Fund
711	Community Health Fund
712	Weekend Intervention Program Fund
714	Cross Connection Program Fund
715	Downtown Cleanup Fund
716	Highland Cemetery Fund
720	Employees Deferred Compensation Plan Fund
723	Employees Retirement Investment Fund
724	Employees Retirement System Fund
727	Employees Social Security Fund
735	Group Life Insurance Reserve Fund
737	Health Insurance Fund
739	WSU Management Trainee Program Fund
755	Metropolitan Planning Fund
756	Model Cities Loan Guarantee Fund
769	Performance Deposits Fund
770	Police and Fire Retirement System Fund
771	Police and Fire Retirement System Investment Fund
777	Self Insurance Fund/Tort Liability Fund
793	Workers Compensation Fund
794	Unemployment Claims Fund

NOTE: This listing of funds does not include the "800" series which are the federal and state financed funds.

GENERAL FUND DATA SHEET

1986 GENERAL FUND REVENUES

Interest and Rentals	\$ 950,000
Property Tax	4,413,223
From Other Agencies	3,676,228
Other Local Taxes	490,000
Local Sales Tax	23,000,000
Revenue Sharing	1,387,500
Franchise Fees	16,966,000
Motor Vehicle Tax	2,017,278
Cash Balance	1,091,737
Service Charges	2,261,950
Other Revenues	1,674,937
Fines and Penalties	<u>2,900,000</u>
 TOTAL	 \$ 60,828,853

1986 GENERAL FUND EXPENDITURES

Fire	\$ 11,315,837
Community Facilities	3,603,681
Emergency Communications (City)	900,984
Health (City)	1,875,203
Metropolitan Area Planning (City)	423,680
General Government	3,550,595
Housing & Economic Development	249,471
Operations & Maintenance	4,250,909
Administration	1,582,794
Non-departmental	4,687,413
Water--Storm Drains	351,346
Police	16,536,940
Transfer to Sales Tax CIP	<u>11,500,000</u>
 TOTAL	 \$ 60,828,853

NOTE: This is the data sheet used for the charts on page 15.

DESCRIPTION OF FUNDS AND SUMMARY OF
SIGNIFICANT BUDGETING ACCOUNTING POLICIES

Description of Funds

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The types of funds maintained by the City are as follows:

GOVERNMENTAL FUNDS

General Fund

The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. Most current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds

These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund

The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debt group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City hall parking lot revenues.

Capital Project Funds

The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City and to other governmental units, on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

ACCOUNT GROUPS

General Fixed Assets Account Group

This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group

This group of accounts is established to account for all long-term debt of the City except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment projects constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

Summary of Significant Budgeting/Accounting Policies

(a) Reporting Entity

The boards and commissions appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services, include the Art Museum, Wichita Airport Authority Board, Board of Park Commissioners, Library Board, Metropolitan Transit Authority and the Board of Housing Commissioners (Wichita Housing Authority). The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds, as appropriate.

(b) Basis of Accounting

The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchase of capital assets providing future benefits are considered expenditures and are accounted for in the General Fixed Assets Account Group. Appropriations for capital projects are carried forward until the project is completed or terminated.
- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.
- (4) Significant encumbrances at year-end are excluded from current year expenditures and reported as reservations of fund equity.

(c) Budgetary Control

Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds.

Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and Interest Fund which are recognized on the cash basis. Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days' notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than ad valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary/accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Reports prepared by the City Controller.

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